



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

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Bulletin No. 14 of 2020
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2021 Property Tax Appeal Procedures

2021 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2021 Assessed Value and/or Tentative Taxable Value	March 2021*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	June 1, 2021, Industrial, Developmental, Commercial or Utility Personal Class by Petition August 2, 2021 Residential, Timber-Cutover or Agricultural Class by Petition
2021 Poverty Exemptions Under MCL 211.7u	March 2021* OR	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	August 2, 2021 by Petition
	July or Dec 2021*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2021 Assessment Classification	March 2021*	NO REVIEW AUTHORITY	June 30, 2021	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n)	March 2021*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2018 Qualified Agricultural Exemption for 2021	March 2021*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	August 2, 2021 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2021	July or Dec. 2021 for 2021 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2020 and/or 2021 Tax Roll	July or Dec. 2021 for 2020 and/or 2021 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR by auditing County of Principal Residence Exemption for 2018, 2019, 2020, 2021	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Principal Residence Exemption which was NOT on the 2018, 2019, 2020 and/or 2021 Tax Roll	July or Dec. 2021*	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Final Decision by Department of Treasury by Petition
Denial by Assessor due to Rescission of Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Treasury Denial of Principal Residence Exemption	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial	NO REVIEW AUTHORITY	Within 35 days of the final decision by Department of Treasury by Petition

*Contact your local unit of government for the dates of the Board of Review